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Attorneys for Plaintiff

**UNITED STATES DISTRICT COURT FOR  
THE SOUTHERN DISTRICT OF NEW YORK**

ALGONQUIN CAPITAL MANAGEMENT,  
LLC, a Connecticut Limited Liability Company,

Plaintiff,

vs.

JOSEPH MACEDA

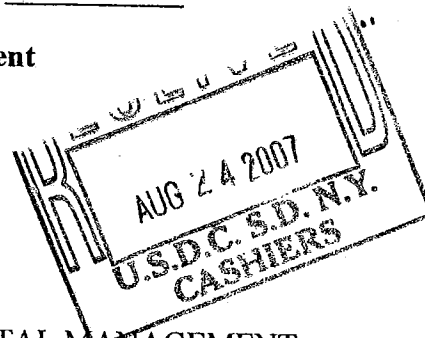
Defendant.

**JUDGE CASTEL**

**07 CV 7522**

Civil Action No. \_\_\_\_\_

Rule 7.1 Statement

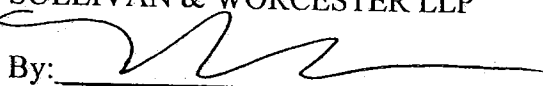


Pursuant to Fed. R. Civ. P. 7.1, plaintiff ALGONQUIN CAPITAL MANAGEMENT, LLC, by its undersigned counsel, states that it does not have a parent corporation and no publicly held corporation owns 10% or more of its stock.

Dated: New York, New York  
August 24, 2007

Respectfully submitted,

SULLIVAN & WORCESTER LLP

By:   
Mary Cecilia Sweeney (MS 6047)

Attorneys for plaintiffs